



The Saint Louis County Board of Equalization (BOE) hears property value appeals and considers petitions for exemption from property taxes.

The Board consists of three members who are appointed by the County Executive for a three year term each.

The Board of Equalization

Cheryl A. Kunzler, SRA
Emerson Sutton, Jr., CCIM, MAI
Keith Kramer, Certified General Appraiser

Administrative support to the Board of Equalization is provided by the Saint Louis County Assessor's Office.

Saint Louis County Board of Equalization

**41 S. Central Avenue
2nd Floor
Clayton, MO 63105**

Hours: Monday - Friday 8:00 am to 5:00 pm



314-615-7195

RelayMO 711 or 800-735-2966



boe@stlouisco.com

revenue.stlouisco.com

SAINT LOUIS COUNTY BOARD OF EQUALIZATION



**The Saint Louis County
Board of Equalization
(BOE) serves two main
functions:**

- 1. Hears Value Appeals**
- 2. Considers Petitions for Exemption**

July 2018

Property Value Appeals

Property owners who disagree with the Assessor's opinion of value of their property have the option to file an appeal to the Board of Equalization. Appeals can be filed during reassessment and non-reassessment years for real and/or personal property. Appeal forms are generally available on May 1.

The timeline for appeals is determined by state law:



The deadline to file an appeal is the second Monday in July.

Appeal hearings are held during July and August, and decisions are mailed in mid-September.

Property owners have the option to **file paperless online** at revenue.stlouisco.com/AssessmentAppeal

Paper filers can obtain an appeal application from one of the following sources:

- the BOE office in Clayton (41 South Central Avenue, 2nd Floor)
- County satellite offices (residential & agricultural only)
- online at revenue.stlouisco.com

Appeal hearings are conducted at the following locations:

North Hearing Site

715 Northwest Plaza Drive
St. Ann, MO 63074

South Hearing Site

9059 Watson Road
Crestwood, MO 63126

Property Tax Exemptions

The Board of Equalization also reviews petitions for exemption from real estate and/or personal property tax and conducts hearings to establish eligibility for exemptions.

Exemption from real estate and/or personal property taxes may be granted for charitable, religious and educational reasons.

Exemption hearings are usually conducted monthly October through May. Petition forms are available year-round at:

- the BOE office in Clayton (41 S. Central Avenue, 2nd Floor)
- online at revenue.stlouisco.com

Petition forms must be completely filled out, notarized, and accompanied by the required documentation (detailed in the petition form). After receipt of all documents, a field visit will be scheduled with a representative from the Assessor's office to identify activities of the organization and to establish the property's use.

After conclusion of all preliminary activities, the Board of Equalization schedules a public hearing to determine if the petition meets the qualifications for exemption as stated in RSMo 137.100. Exemption hearings are generally conducted at the Lawrence K. Roos County government building in Clayton (41 S. Central Avenue).

IMPORTANT:

Property taxes must be paid under protest for the year(s) exemption is requested-